

2017 Regular Session

SENATE BILL NO. 105

BY SENATOR ALLAIN

TAX EXEMPTIONS. Provides an exemption from sales and use tax for fuel used for farming. (gov sig)

1 AN ACT

2 To enact R.S. 47:321.1(F)(67), relative to state sales and use tax; to provide with respect to
3 the exemption for sales and purchases of diesel fuel, butane, propane, or other
4 liquefied petroleum gases to farmers; to provide for effectiveness and applicability
5 of the exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:321.1(F)(67) is hereby enacted to read as follows:

8 §321.1. Imposition of Tax

9 * * *

10 F. Notwithstanding any other provision of law to the contrary, including but
11 not limited to any contrary provision of this Chapter, there shall be no exemptions
12 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
13 of this Section, except for the sales or purchases of the following items:

14 * * *

15 **(67) Beginning July 1, 2017, in addition to those exclusions and**
16 **exemptions provided for in Paragraphs (1) through (66) of this Subsection, the**
17 **exemption for sales and purchases of diesel fuel, butane, propane, or other**

